

Article - Tax - General

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§2-110.

(a) (1) The Comptroller shall include on the individual income tax return form a checkoff designated as the “State Chesapeake Bay and Endangered Species Fund Contribution”.

(2) The checkoff shall state that:

(i) the individual, or each spouse in the case of a joint return, may contribute to the State Chesapeake Bay and Endangered Species Fund the amount designated by the individual; and

(ii) 1. the individual shall deduct the amount of the contribution from any refund to which the individual is entitled; or

2. if the individual is not entitled to a refund, the individual shall add the amount of the contribution to the income tax to be paid with the return.

(3) The Comptroller shall include, with the individual income tax return package, a description of the purposes for which the State Chesapeake Bay and Endangered Species Fund was established and the purposes for which the Fund may be used.

(b) The Comptroller shall:

(1) collect the checkoff contributions and account to the State Treasurer for the money collected;

(2) from the contributions collected, distribute the amount necessary to administer the checkoff system to an administrative cost account; and

(3) after the distribution under item (2) of this subsection, distribute the remainder of the money collected under this subsection to the Chesapeake Bay and Endangered Species Fund established under § 1-702 of the Natural Resources Article.

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